

STATEMENT OF PURPOSE

RS19315

This legislation would allow the Idaho State Tax Commission to participate in discussions with 23 other participating states (including bordering states of Washington, Wyoming, Utah and Nevada) regarding the Streamlined Sales Tax Project (SSTP). The objective of SSTP is to simplify and modernize sales tax policies and procedures to make it easier for out-of-state Internet and mail-order vendors to collect and remit sales tax to the various participating states. As a result, it is anticipated that the U.S. Congress will allow the states to collect appropriate sales taxes from Internet and mail-order sales to buyers residing within each state. This legislation allows Idaho to be a participant in crafting and approving the Streamlined Sales Tax Agreement, but it does not allow Idaho to sign the agreement. Approval for Idaho to sign the agreement will require separate legislation in a future legislative session.

FISCAL NOTE

This legislation deals strictly with public policy issues and will not raise any tax revenue. The fiscal impact consists of the cost of a Tax Commission representative(s) to attend the national committee meetings.

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